

2010 FID-CR

NEW MEXICO NON-REFUNDABLE CREDIT SCHEDULE

Print the name of estate or trust	FEIN of estate or trust
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Use this schedule to claim the non-refundable credits listed on this form that may be taken against New Mexico fiduciary income tax due. Enter the total non-refundable credits on line 11 of Form FID-1. Be sure to attach the appropriate backup documentation to support the non-refundable credit taken. Attach Schedule FID-CR to your fiduciary income tax return, Form FID-1. To calculate the amount you may claim for any tax year, refer to the claim form for the non-refundable credit. The sum of non-refundable credits claimed on Schedule FID-CR and the credit for taxes paid to another state claimed on line 10 of Form FID-1, may not exceed line 12, Form FID-1. For a complete description of the credit, see publication, FYI-106, Claiming Tax Credits for CRS Taxes and Business-Related Income.

1. Cultural Property Preservation Credit (Attach Form PIT-4 and certification) This credit is available for restoration, rehabilitation or preservation of cultural property listed on the official New Mexico Register of Cultural Properties. Pre-approval is required.	1	00
2. Business Facility Rehabilitation Credit (Attach Form PIT-5 and certification) Credit is available for restoration, renovation or rehabilitation of a qualified business facility located in a New Mexico enterprise zone. Pre-approval is required.	2	00
3. Credit for Welfare-to-Work Program (Attach certification) Certain businesses, mostly located in rural counties, that qualified for federal jobs credit prior to January 1, 2008, also may be eligible for carry-forward credit for the New Mexico Welfare-to-Work Program. Pre-approval is required.	3	00
4. Rural Job Tax Credit (Attach Form RPD-41243) Eligible employers in rural areas of New Mexico may earn the rural job tax credit for each qualifying job created after July 1, 2000. Pre-approval is required.	4	00
5. Technology Jobs (Additional) Tax Credit (Attach Form RPD-41244) Businesses who conduct qualified research and development at qualified facilities in New Mexico may be eligible. The credit doubles for businesses located in rural areas. Pre-approval is required.	5	00
6. Electronic Card-Reading Equipment Tax Credit (Attach Form RPD-41246) New Mexico businesses who purchase electronic card-reading equipment for age verification may qualify.	6	00
7. Job Mentorship Tax Credit (Attach Forms RPD-41281 and RPD-41280) New Mexico businesses hiring qualified students in a school-sanctioned, career-preparation education program may qualify. A school principal executes a completed certificate to the student's employer.	7	00
8. Land Conservation Incentives Credit (Attach Form RPD-41282 and approval letter) Persons who donate land to private or public conservation agencies for conservation purposes may be approved for the credit. Pre-approval is required.	8	00
9. Affordable Housing Tax Credit (Attach Form RPD-41301 and voucher) Persons who have invested in approved affordable housing projects may qualify. The Mortgage Finance Authority must approve the project and issue a voucher.	9	00
10. Solar Market Development Tax Credit (Attach Form RPD-41317 and certification) Taxpayers who have purchased and installed a qualified photovoltaic or a solar thermal system in a residence, business or agricultural enterprise in New Mexico may qualify. The Energy, Minerals and Natural Resources Department must certify the system in advance.	10	00
11. Blended Biodiesel Fuel Tax Credit (Attach Form RPD-41340) A rack operator or supplier that blends and distributes motor fuels containing at least 2% biodiesel may qualify. To qualify, the taxpayer must be a registered New Mexico supplier who files Form RPD-41306, Combined Fuel Tax Report, reporting qualifying biodiesel fuel receipts.	11	00
12. Sustainable Building Tax Credit (Attach Form RPD-41329) Credit is available for building or renovating residential or commercial buildings into sustainable buildings. The Energy, Minerals and Natural Resources Department must certify the project in advance.	12	00
13. Angel Investment Credit (Attach Form RPD-41320) Certain investors are allowed tax credit for 25% of qualifying investments in high-technology or manufacturing businesses. The Economic Development Department must certify the investor and business in advance.	13	00
14. Rural Health Care Practitioners Tax Credit (Attach Form RPD-41326 and certification) A taxpayer who is an eligible health care practitioner and who has provided health care services in New Mexico in a rural health care underserved area may qualify. The Department of Health must certify in advance.	14	00
15. Agricultural Water Conservation Tax Credit (Attach Form RPD-41319) A taxpayer may claim a credit for expenses incurred by the taxpayer for eligible improvements in irrigation systems or water management methods.	15	00
16. Advanced Energy Tax Credit (Attach Form RPD-41334) Credit is available for construction of advanced energy facilities, such as solar thermal electric generating, advanced technology coal generating or recycled energy. Pre-approval is required.	16	00
17. Geothermal Ground-Coupled Heat Pump Tax Credit (Attach Form RPD-41346 and certification) Credit is available for the purchase and installation of a geothermal ground-coupled heat pump in a residence, business or agricultural enterprise in New Mexico. Pre-approval is required.	17	00
18. Total Non-refundable Credits (Add lines 1-17. Enter here and on line 11, Form FID-1)	18	00